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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT- SELECTED SCHOOLS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

This report includes the audit results of 75 schools currently reporting to the various regional centers, the Education Transformation Office, and the Adult/Vocational, Alternative Education Program and Community Education division within District/School Operations. The audit period for all schools is the fiscal year ended June 30, 2011.

Our audits disclosed that the financial statements of 74 of the 75 schools reported herein were fairly stated. At 59 of the 75 schools, we found general compliance with prescribed policies and procedures, and site records were maintained in good order. Property inventory results for most schools reported herein were satisfactory and losses were minimal. However, at 16 schools, controls over the bookkeeping function; the procedures for receipting and disbursing funds; the management of fundraisers and Athletic Fund balances; the yearbook activity; certain operating activities of adult education centers; credit card purchases; the reporting of payroll's time and attendance; FTE records and procedures; and the management of property needed improvement. At Homestead Senior, we uncovered the former treasurer's misappropriation of school funds. She is no longer employed with the District and the case was referred to the State Attorney's Office where it has been set for a pre-trial hearing in July 2012. At Miami Springs Elementary, we found that the school's bookkeeping function and financial aspects of certain school activities were not being conducted as prescribed by District guidelines. However, nothing came to our attention during our investigation that would indicate misappropriation of funds.

The School Board Audit and Budget Advisory Committee reviewed this report at its June 26, 2012, meeting and recommended transmitting it to the School Board.

Copies of this report were previously distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Selected Schools.